



CHAPTER 105
ARTICLE 24 - REVIEW AND ENFORCEMENT OF ORDERS

N.C.G.S. § 105-345.

Right of appeal.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-54, s. 11 — third act in the lineage	RETRIEVED 21 September 2026, 04:20 UTC	SOURCE FINGERPRINT 1e9b5a07cd6d50ad998c715a - 1c9169dc01ec8dfa87d7ec9a - cc0f0503b5f05075
--	---	---	--

- § 105-345(a)

No party to a proceeding before the Property Tax Commission may appeal from any final order or decision of the Commission unless within 30 days after the entry of the final order or decision the party aggrieved by the decision or order files with the Commission a notice of appeal that sets forth specifically the ground or grounds on which the aggrieved party considers the decision or order to be unlawful, unjust, unreasonable, or unwarranted and that includes the errors alleged to have been committed by the Commission.
- § 105-345(b)

Any party may appeal from all or any portion of any final order or decision of the Commission in the manner provided in this section. Copy of the notice of appeal shall be mailed by the appealing party, at the time of filing with the Commission, to each party to the proceeding to the addresses as they appear in the files of the Commission in the proceeding. The failure of any party, other than the Commission, to be served with or to receive a copy of the notice of appeal does not affect the validity or regularity of the appeal.
- § 105-345(c)

The Commission may on motion of any party to the proceeding or on its own motion set the objections to the final order upon which the appeal is based for further hearing before the Commission.
- § 105-345(d)

The appeal lies to the Court of Appeals as provided in G.S. 7A-29. The procedure for the appeal is provided by the rules of appellate procedure.
- § 105-345(e)

The Court of Appeals shall hear and determine all matters arising on the appeal, as in this Article provided, and may in the exercise of its discretion assign the hearing of the appeal to any panel of the Court of Appeals.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1979		2001		2023
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1979	c. 584, s. 3	ENACTED	
02	1983	c. 565	AMENDED	
03	2023	S.L. 2023-54, s. 11	AMENDED	

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 7A-29	(d)	"Court of Appeals as provided in"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-345 (2023).

PINPOINT
N.C. Gen. Stat. § 105-345(a) (2023).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1979, c. 584, s. 3; 1983, c. 565; 2023-54, s. 11.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

